

MILITARY DEPARTMENT
OFFICE OF THE ADJUTANT GENERAL
9800 Goethe Road - P.O. Box 269101
Sacramento, California 95826-9101



Memorandum for Record

12 June 09

Subject: Audit Report Youth Programs – Oakland Military Institute (OMI) (The Audit Report)

1. This memorandum memorializes my orders given last year to change the accounting procedures and principles as outlined in The Audit Report. I concur with the findings of the audit report, and have directed the following changes:

A. The California Cadet Corps personnel hired in lieu of State Active Duty (SAD) personnel were placed back into SAD status. No reimbursement is necessary from OMI as the money spent on cadre personnel, albeit not those on SAD status.

B. I have directed that a comprehensive operating memorandum be drafted and approved between the Military Department and OMI so that the Military Department pays its pro rata share of operating expenses.

C. The Youth Programs Directorate has implemented a more stringent accounting process and review procedures to insure only allowable costs are allocated to the CMD in the future.

2. Point of contact is the undersigned, COL Robert Spano, (916) 854-3165, Robert.spano@us.army.mil

A handwritten signature in black ink, appearing to read "William H. Wade II".

William H. Wade II
Major General
The Adjutant General